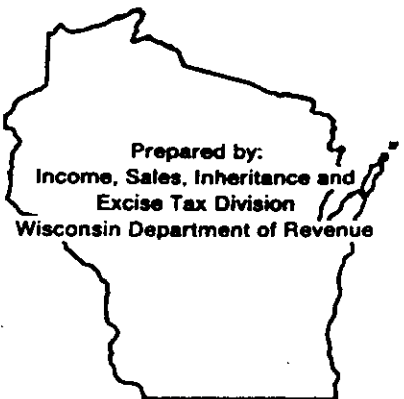


WISCONSIN TAX BULLETIN

October 1991
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☐ NEW TEMPORARY SURCHARGE AFFECTS CERTAIN TAXPAYERS

Background

A recycling fee that was to apply for taxable years ending after April 1, 1991, and before April 1, 1993, was repealed by 1991 Wisconsin Act 39 and replaced with a "temporary surcharge." The temporary surcharge is effective for taxable years ending after April 1, 1991, and before April 1, 1999.

Corporations; partnerships; individuals, estates, and trusts having trade or business income; and exempt organizations having unrelated business taxable income are subject to the temporary surcharge. The temporary surcharge is imposed on the gross tax liability of a corporation, on the net income of a tax-option (S) corporation, and on the net business income of an individual, partnership, estate, or trust. For years that end after April 1, 1991, and before April 1, 1992, the temporary surcharge ranges from a minimum of \$25 to a maximum of \$9,800. The temporary surcharge is due on the date on which the entity's Wisconsin franchise or income tax return is due.

The Department of Revenue is required to deposit the temporary surcharge, interest, and penalties collected in the recycling fund under sec. 25.49, Wis. Stats.

The following describes how the temporary surcharge must be reported:

Fiscal Year Filers

All entities filing an income or franchise tax return on a fiscal year basis whose taxable year began in 1990 and ends during the period from April through November of 1991, must report the temporary surcharge on a special form (1990 Form S, Wisconsin Temporary Surcharge). In October of 1991 the department mailed forms to entities which may be subject to the temporary surcharge based on prior year income or franchise tax returns filed. Copies of Form S and instructions appear on pages 45 through 50 of this Bulletin.

Since forms were not available until October 1991, entities having a fiscal year ending in April, May, June, and July of 1991 were granted an *automatic extension* until November 15, 1991, to file and pay the temporary surcharge. A letter granting the automatic extension was sent to approximately 13,000 entities in September. No interest, penalties, or late filing fees will be charged on the temporary surcharge during this special extension period.

For taxable years beginning on or after January 1, 1991, all entities except partnerships will report the temporary surcharge on their regular income or franchise tax return, as described below for calendar year filers. Partnerships must report the temporary surcharge on Form 3S, Wisconsin Partnership Temporary Surcharge.

Calendar Year Filers

With the exception of partnerships, entities filing a Wisconsin income or franchise tax return on a calendar year basis will report the temporary surcharge directly on their regular return. A special form will not be required. For example, a corporation filing Wisconsin Form 5 for the calendar year 1991 will enter the temporary surcharge directly on Form 5.

Partnerships filing on a calendar year basis must use Form 3S to report the temporary surcharge.

□ WISCONSIN HAS NEW MAGNETIC MEDIA REPORTING REQUIREMENTS

Beginning January 1, 1992, persons (including corporations) required to file federal wage statements and information returns on magnetic media with the Internal Revenue Service must also file comparable Wisconsin forms on magnetic media with the Wisconsin Department of Revenue. The department has developed an informational publication, Publication 509, which explains which forms may have to be filed on magnetic media for Wisconsin, magnetic media requirements, and when and where to file on magnetic media for Wisconsin. A copy of Publication 509 appears on pages 51 and 52 of this Bulletin.

❑ WISCONSIN JOINS ELECTRONIC FILING TEST PROJECT

The Internal Revenue Service (IRS) and the Federation of Tax Administrators (FTA) are co-sponsoring a Joint Electronic Filing (JELF) project for the 1992 filing season. The goal of JELF is to provide one-stop service to the taxpayer by allowing both federal and state income tax returns to be submitted electronically to the IRS by tax preparers. The IRS will serve as a conduit for state income tax return data which will be retransmitted to the state revenue department.

Wisconsin is one of seven states which will participate in the project in 1992. (The others are Kansas, Maine, New York, North Carolina, South Carolina, and West Virginia.) Three tax practitioners have been selected to participate in the pilot in Wisconsin. It is projected that between 3,000 and 5,000 Wisconsin returns will be electronically filed in 1992. In the 1991 season over 100,000 federal returns were filed electronically out of Wisconsin.

In order to use the JELF process, a taxpayer must file both the federal and Wisconsin return electronically. The Wisconsin return (Form 1, 1A, or WI-Z) must be a refund return, but the federal return can be either a refund or balance due return. The taxpayer must also send a paper "signature document" to the department and attach any W-2's to it.

Wisconsin tax refunds from electronically filed returns should be in the taxpayer's hand in from one to three weeks after the date the return is electronically transmitted to the IRS. Wisconsin will not offer direct deposit of refunds in 1992, although it is planned in future years.

Electronic filing is beneficial to tax practitioners because only one transmission is needed, the effort of producing and mailing paper returns is eliminated, and an acknowledgment of the receipt of the return is received. Taxpayers benefit by receiving a faster refund. The department benefits because electronic filing eliminates the mail opening, coding, validating, keying, alphabetizing, and filing steps of return processing.

The Department of Revenue is currently developing detailed procedures and specifications needed to implement this process. If you have questions or comments regarding this project, please contact Vicki Siekert in the Tax Processing Bureau at (608)266-9635.

❑ FORMS CHANGES FOR 1991

Following is a brief description of the major changes to the Wisconsin individual income tax, homestead credit, and farmland preservation credit forms for 1991.

1. Forms 1, 1A, and 1NPR

- Line 17 is added to Form 1 (line 44 to Form 1NPR) for reporting the temporary surcharge.
- Line 21 of Form 1A (line 24 of Form 1 and line 51 of Form 1NPR) is revised to refer to the federal basic credit for the computation of the Wisconsin earned income credit.
- The residence questionnaire (page 4 of Form 1NPR) is revised.

2. Schedules H and FC

- Line 8, Schedule 1 of Schedule H is revised (line 0, Schedule 2 of Schedule FC is added) to include nontaxable state and municipal bond interest in the computation of household income.

Proof copies of the 1991 Forms WI-Z, 1A, 1, and 1NPR and Schedules H and FC can be found on pages 32 to 44 of this Bulletin. The copies are subject to further revision.

□ 1991 PACKAGE WI-X WILL BE AVAILABLE

The department will again be offering Package WI-X which will contain actual size copies of most 1991 Wisconsin individual, fiduciary, and corporation income tax, gift tax, inheritance tax, motor fuel tax, sales tax, and withholding tax forms.

Package WI-X should be available by January 31, 1992. The cost is \$7.00 per copy. It may be ordered on the bulk order blank (Form P-744). The bulk order blank will be mailed in early November. See the following article for more information on bulk orders.

If you do not receive an order blank and wish to purchase copies of 1991 Package WI-X, requests indicating the number of copies along with the amount due should be mailed to Wisconsin Department of Revenue, Shipping and Mailing Section, P.O. Box 8903, Madison, WI 53708.

□ BULK ORDERS OF TAX FORMS

In early November, the department will mail the order blank (Form P-744) which tax preparers should use to request bulk orders of 1991 Wisconsin income tax forms. There is a handling charge on these orders.

The department will also mail order blanks (Forms P-744b and P-744L) which banks, post offices, and libraries should use to request bulk orders of 1991 Wisconsin income tax forms. No charge is made for forms used for distribution to the general public (for example, in a bank, library, or post office).

This year's mailing list for bulk order blanks contains the names of all persons and organizations who placed orders for 1990 forms. If you are not on this mailing list and do not receive a Form P-744, P-744b, or P-744L, you may request the bulk order blank by contacting any department office or by writing to Wisconsin Department of Revenue, Shipping and Mailing Section, P.O. Box 8903, Madison, WI 53708. You may also call the Shipping and Mailing Section at (608) 267-2025.

Orders should be placed as early as possible after you receive the order blank. Orders are expected to be filled in late December and early January. Package WI-X will be mailed separately in late January.

□ TAX REPORT EXPLAINS NEW SALES/USE TAX LAWS

The Wisconsin Legislature enacted many changes to Wisconsin tax laws in 1991, as described in *Wisconsin Tax Bulletin* 73, dated August 1991. The September Tax Report gives a more detailed explanation of the changes to the sales and use tax laws. See pages 53 to 56 of this Bulletin for a copy of the September Tax Report, which was sent in September to monthly and quarterly sales and use tax filers.

□ CHANGE IN IRS STANDARD MILEAGE RATE ALSO APPLIES FOR WISCONSIN FOR 1991

The optional standard mileage rate specified by the IRS for computing business automobile expenses for 1991 also applies for Wisconsin.

The IRS increased the rate from 26¢ per mile for all business miles driven, to 27.5¢ per mile. The 27.5¢ per mile rate is allowed without regard to whether the automobile was previously considered fully depreciated.

If the standard mileage rate of 27.5¢ per mile is used, depreciation is considered to be allowed at 11¢ per mile for 1991, the same as for 1990. However, no portion of the 27.5¢ per mile rate is considered to be depreciation after the adjusted basis of the automobile reaches zero.

The mileage rate used to calculate automobile expenses for charitable deduction purposes, which remains at 12¢ per mile in 1991, also applies for Wisconsin.

For both federal and Wisconsin purposes, a rate of 9¢ per mile is used in 1991 to calculate automobile expenses for medical and moving expense deductions.

□ REMINDER: FILING DEADLINES FOR 1990 HOMESTEAD AND FARMLAND PRESERVATION CREDIT CLAIMS

December 31, 1991, is the deadline for filing a 1990 homestead credit claim. Farmland preservation credit claims for 1990 must be filed no later than 12 months after the farmland owner's 1990 taxable year ends. December 31, 1991, is the deadline for filing a 1990 farmland preservation credit claim for farmland owners who are calendar year taxpayers.

No extensions of time are available for filing claims for these two credits.

□ CRIMINAL ENFORCEMENT ACTIVITIES

Income Taxes

An Outagamie County Circuit Court jury has returned guilty verdicts against an Appleton man on three counts of failing to file Wisconsin state income tax returns.

Alois C. Fischer, 1713 East Glendale Avenue, Appleton, was found guilty on all counts, and Judge Harold V. Froehlich ordered a presentence investigation.

Criminal charges were filed against Fischer for failing to file state income tax returns for the years 1985, 1986, and 1987 when he had gross income in excess of \$39,000 for 1985, \$14,000 for 1986, and \$23,000 for 1987.

Failing to file a Wisconsin state income tax return at the time required by law is a crime punishable by a fine of not more than \$10,000 or imprisonment not to exceed nine months, or both. In addition to the criminal penalties, Wisconsin law provides for substantial civil penalties on the civil tax liability.

A Milwaukee County man has been charged with criminal violations of the Wisconsin state income tax law.

Gary T. Black, president of Mobile Telephone Company, Inc., 1400 N. Sixth Street, Milwaukee, was charged in Milwaukee County Circuit Court with five misdemeanor counts of failing to make deposits of state income taxes withheld from the wages of his employees during 1988. He was also charged with one felony count of theft with the intent to convert more than \$9,900 in withheld taxes to his own use in 1987 and 1988.

Failing to pay over state income taxes withheld from employees' wages is a crime punishable by a fine not to exceed \$10,000 or nine months in jail, or both, and theft of withheld taxes is a felony punishable by a fine not to exceed \$10,000 or ten years imprisonment, or both.

Homestead Credit

A Milwaukee man has been ordered to serve probation for filing false Wisconsin homestead credit claims.

Guy Alfred Ebbe, 905A East Center, Milwaukee, was convicted on three counts of filing false and fraudulent claims in 1987 and 1988 after he pled guilty to the charges. Milwaukee County Circuit Judge Laurence C. Gram, Jr. sentenced Ebbe to five years probation and ordered him to make restitution in the amount of \$7,230 as a condition of probation.

Filing a false Wisconsin homestead credit claim is a felony punishable by a fine not to exceed \$10,000 or imprisonment not to exceed five years, or both.

Sales and Use Taxes

Five Outagamie County people have been charged with criminal violations of the Wisconsin sales and use tax law.

Charged in Outagamie County Circuit Court were Harlow C. Drehpal, 1513 Lawe Street, Kaukauna; Wayne E. Glatz, 11318 CTH E, Kaukauna; Joseph R. Kunstman, 828 Leminwah, Appleton; Sandra K. Vandenbosch, W2677 Hillside Drive, Appleton; and Colleen M. Vanderloop, 918 Grignan Street, Kaukauna.

Each person was charged with filing a fraudulent sales/use tax report and underpaying the tax due in connection with an application for a motor vehicle title registration for a motor vehicle purchased from a private party.

Filing a false sales and use tax return is a crime punishable by a fine of not more than \$500 or imprisonment not to exceed 30 days, or both. In addition to the criminal penalties, Wisconsin law provides for substantial civil penalties on the tax liability. Assessment and collection of the additional tax, penalty, and interest due follows conviction for criminal violation.

❑ DEPARTMENT SENDS PARTNERCARE ENROLLMENT CARDS

In October 1991, the department mailed PartnerCare enrollment cards and an explanatory letter to approximately 135,000 homestead credit claimants. A copy of the letter appears on pages 57 and 58 of this Bulletin.

The department is required by law to mail these PartnerCare cards and material. The October 1991 mailing was sent to individuals who qualified for homestead credit for 1990, who were age 65 or older as of December 31, 1990, and whose 1990 household income did not exceed \$19,154.

For more information or assistance in obtaining an original card or replacement card, contact the local Office on Aging (see listing on page 2 of the explanatory letter).

❑ NEW AND REVISED ADMINISTRATIVE RULES SUMMARIZED

The *Wisconsin Tax Bulletin* regularly includes a listing of administrative rules in the various stages within the process of being "adopted," or put into effect as part of the "Tax" section of the Wisconsin Administrative Code. The rules are printed and distributed to subscribers and certain Department of Revenue employees and tax services, shortly after the effective date of adoption.

The final step in the adoption process includes sending an order to adopt the rule to the Secretary of State's Office and a copy of the approved rule to the Revisor of Statutes Bureau for printing. Beginning with this issue, for each rule being adopted the *Wisconsin Tax Bulletin* will include a brief description of the new rule or the substantive changes to the existing rule, and the effective date or anticipated effective date of the change or creation. In addition, the parts of any rule being amended will be published, showing any deletions from or additions to the previous rule.

Included in this issue is information regarding sections Tax 4.05, 4.54, 4.55, 9.68, and 11.03. The effective date for each of these sections is October 1, 1991.

Tax 4.05, relating to the refund of motor fuel and special fuel taxes consumed in operating a taxicab, is created to reflect the department's position as to what qualifies as a taxicab for purposes of obtaining refunds of motor fuel and special fuel taxes under sec. 78.75(1m)(a)1, Wis. Stats. Currently, there is no definition of taxicab provided by statute.

Tax 4.54 is created to clarify when security is required, the amount of security, types of security, and return of security with respect to the issuance of motor fuel, special fuel, and general aviation fuel licenses. The department may require any person liable for these taxes to post security in an amount not to exceed limits set by statute.

Tax 4.55 is created to clarify that a change in ownership of a business requires the application for a new fuel tax license as provided by statute and gives examples where a new license is or is not required.

Tax 9.68 is created to clarify that a change in ownership of a business requires the application for a new cigarette permit as provided by statute and gives examples where a new permit is or is not required.

Tax 11.03(title) is amended to add sec. 77.52(2)(a), Wis. Stats., which relates to taxable services. Tax 11.03(1)(a) and (2)(a)3 are amended to update language and clarify the department's position that not all rentals of auditoriums and gymnasiums by a school are exempt from tax. Tax 11.03(2)(a)4 is renumbered and new subd. 4 is created to clarify that the rental of auditoriums or gymnasiums for resale is exempt from tax. Tax 11.03(2)(b) is repealed and recreated to clarify that services subject to tax by schools include taxable services under sec. 77.52(2)(a), Wis. Stats., and that rental of auditoriums and gymnasiums is taxable if used by persons for self-enjoyment rather than for resale. Ball fields are added to the list of recreational facilities. Tax 11.03(3)(a) and (4)(c) are amended to update language per Legislative Council Rules Clearinghouse standards. The amended sections are shown below.

Tax 11.03(title) ELEMENTARY AND SECONDARY SCHOOLS AND RELATED ORGANIZATIONS. (ss. 77.52(2)(a) and 77.54(4), (9) and (9a), Stats.)

(1)(a) In this rule section, elementary school means a school providing any of the first 8 grades of a 12 grade system and kindergarten where applicable. Secondary school means a school providing grades 9 through 12 of a 12 grade system and includes the junior and senior trade schools described in s. 119.30, Stats.

(2)(a)3 Rental of auditoriums or gymnasiums, including any charges for lights, heat, janitor fees and equipment, when used for other than recreational, athletic, amusement or entertainment purposes.

Example: A school auditorium is rented to a religious group which conducts a religious revival. The gross receipts from the rental are exempt.

(3)(a) The sale of class rings, photographs or caps and gowns rented or sold to students by retailers or photographers whereby the school acts as a collection agent for the seller,

whether or not the school receives a commission for ~~such the~~ collection. The retailer ~~(e-g-r,~~
~~a, such as a photographer),~~ is subject to the tax on these sales.

(4)(c) Related organizations of private or public schools having certificates of exempt status. ~~Such organizations include, such as~~ parent-teacher associations and student organizations.

☐ TELEPHONE INFORMATION AVAILABLE ON HOW TO OBTAIN COPIES OF TAX RETURNS

The Wisconsin Department of Revenue's Central Files Section in Madison has installed an answering machine to provide a taped informational message on how to obtain copies of previously filed tax returns.

Copies of individual income tax returns may be requested only by the individual who filed and signed the return. Corporation, partnership, sales, and withholding tax returns may be requested by a current officer, current partner, or individuals listed on the Seller's or Withholding Permit application, respectively.

The telephone message provides information on who may request copies, how and where to request copies, what information is available, and the cost of providing this information.

Requests for copies of tax returns must be made in person or in writing, to allow verification of the identity of the requester. The taped message is intended only to provide information on how to properly make a request for copies.

To reach the informational message, call (608) 267-1266.

☐ TOPICAL/COURT CASE INDEX AVAILABLE

If you need an easy way to research Wisconsin tax questions, you should consider subscribing to the Wisconsin Department of Revenue's Topical and Court Case Index. This index will help you find a particular Wisconsin statute, administrative rule, Wisconsin Tax Bulletin article, tax release, publication, Attorney General opinion, or court decision that deals with your particular Wisconsin tax question.

The index is divided into two parts. The first part, the "Topical Index," gives references to alphabetized subjects for the various taxes. The taxes include individual income, corporation franchise or income, sales/use, withholding, gift, estate and inheritance, cigarette, tobacco products, beer, intoxicating liquor and wine, and motor fuel.

The second part, the "Court Case Index," lists Wisconsin Tax Appeals Commission, Circuit Court, Court of Appeals, and Wisconsin Supreme Court decisions by alphabetized subjects for the various taxes.

The annual cost of this index is \$14, plus sales tax. To order your copy, complete the order blank that appears on page 59 of this Bulletin. The order blank may also be used for subscribing to the Wisconsin Tax Bulletin and for ordering the Wisconsin Administrative Code.

☐ SPEAKERS BUREAU

The department's Speakers Bureau provides speakers to professional organizations and community groups throughout Wisconsin. If you would like a speaker to address your group, please call the Speakers Bureau at (608) 266-8640.

Subjects that may be discussed include updates on individual income, corporate, sales, and withholding tax laws, audit procedures, common taxpayer errors, how tax laws apply to exempt organizations, sales tax problems of contractors or manufacturers, homestead credit, etc.

□ U.S. GOVERNMENT BANKCARD

The federal government uses a variety of credit cards to facilitate government purchases and travel by its employees. Probably the best-known is the Diner's Club card which is used by federal employees to pay for work-related travel and lodging. Also in widespread use are various gasoline and fleet credit cards used when driving government vehicles on business.

Another type of credit card that has been used by federal employees for the past two years is the International Merchant Purchase Authorization Card (I.M.P.A.C.). There are now 30,000 I.M.P.A.C. Visa cards in use, accounting for \$11 million in federal purchases each month.

The card is distinctive. It is designed on the blue field of stars from the U.S. flag and is decorated with the Great Seal of the U.S. On the front of the card at the top are the words "United States of America, I.M.P.A.C., For Official Use Only." An employee's name and the expiration date are embossed on the front, along with the words "U.S. Government Tax Exempt." A Visa symbol is prominent. All of the card numbers begin with "4716," which is the bank identification number for the issuing bank, Rocky Mountain BankCard System Inc. While the name of the issuing government agency is not written on the card, the next two letters of the card number will identify the principal federal agency.

This card is meant to facilitate routine federal government purchases. Purchases made with this card are exempt from Wisconsin's sales tax under sec. 77.55(1), Wis. Stats. (1989-90), which provides a sales tax exemption for sales to the United States.

For additional information, see the tax release titled "U.S. Government Bankcard Charges" in *Wisconsin Tax Bulletin* 57, July 1988.

□ TAX RETURN STATISTICS FOR 1990-91

There were 2,533,000 Wisconsin individual income tax returns filed during the period July 1, 1990, to June 30, 1991. This compares to 2,453,000 income tax returns filed for the prior 12 months. The 2,533,000 returns were filed by 3,651,000 individuals.

There were 259,000 homestead credit claims and 25,000 farmland preservation credit claims filed during the year. This compares to 253,000 homestead credit claims and 24,000 farmland preservation credit claims filed for the prior year.

Taxpayers were issued a total of 1,723,000 income tax refunds during the 12 months ending June 30, 1991, for an average refund of \$296. The average refund for the prior year was \$288.

Homestead credit refunds averaged \$438 per claimant, an increase from the average refund of \$427 issued last year. About 49% of the claimants were age 65 or older. Of all individuals claiming homestead credit, 48% were renters and 52% were homeowners.

An average farmland preservation credit of \$1,115 was issued to each claimant. The average payment for 1990 was \$1,086.

An itemized deduction credit was claimed by 22% of the taxpayers on 1990 tax returns. The average credit allowed was \$326.

□ CONTRIBUTIONS TO ENDANGERED RESOURCES PROGRAM INCREASE

The 1990 Wisconsin income tax returns, Forms WI-Z, 1A, 1, and 1NPR, included a line for taxpayers to contribute to the Wisconsin Endangered Resources Fund. These donations either reduce a taxpayer's income tax refund or increase the amount of income tax owed. Amounts contributed go to the Wisconsin Department of Natural Resources to help protect and care for Wisconsin's endangered species, nongame wildlife, and rare plant and animal habitats.

On 1990 Wisconsin income tax returns filed, 66,473 taxpayers contributed \$679,489 to the Endangered Resources Fund. This compares with 1989 income tax returns, where 62,494 taxpayers contributed \$630,521.

□ TAXPAYERS DESIGNATE \$431,478 TO STATE ELECTION CAMPAIGN FUND

The 1990 Wisconsin income tax returns, Forms WI-Z, 1A, 1, and 1NPR, included a box for taxpayers to designate \$1 to the State Election Campaign Fund. If the election box was checked, there was no increase in tax liability or reduction in refund for making the designation.

During the period July 1, 1990, to June 30, 1991, taxpayers designated \$431,478 to the election campaign fund on their Wisconsin tax returns. This compares to \$426,309 for the prior 12 months ending June 30, 1990.

□ INFORMATION OR INQUIRIES?

Madison - Main Office Area Code (608)

Beverage, Motor Fuel, Cigarette, Tobacco Products.....	266-6701
Corporation Franchise/Income.....	266-3645
Estimated Taxes.....	266-9940
Fiduciary, Inheritance, Gift.....	266-1231
Homestead Credit.....	266-8641
Individual Income.....	266-2486
Property Tax Deferral Loan.....	266-1983
Sales, Use, Withholding.....	266-2776
Audit of Returns: Corporation, Individual, Homestead.....	266-2772
Appeals.....	266-0185
Refunds.....	266-8100
Delinquent Taxes.....	266-7879
Copies of Returns:	
Homestead, Individual.....	266-2890
All Others.....	266-0678
Forms Request:	
Taxpayers.....	266-1961
Practitioners.....	267-2025

District Offices

Appleton.....	(414) 832-2727
Eau Claire.....	(715) 836-2811
Milwaukee.....	(414) 227-4000

□ NEW ISI&E DIVISION RULES AND RULE AMENDMENTS IN PROCESS

Listed below, under Parts A and B, are proposed new administrative rules and amendments to existing rules that are currently in the rule adoption process. The rules are shown at their state in the process as of October 1, 1991. For the period from July 2, 1991 to October 1, 1991, Part C lists new rules and amendments which became effective, Part D lists rules withdrawn from promulgation, and Part E lists emergency rules which expired. ("A" means amendment, "NR" means new rule, "R" means repealed, and "R&R" means repealed and recreated.)

A. Rules at or Reviewed by Legislative Council Rules Clearinghouse

- 11.05 Governmental units-A
- 11.33 Occasional sales-general-A
- 11.34 Sales of business or business assets-A
- 11.50 Auctions-A
- 11.69 Financial institutions-A
- 11.83 Motor vehicles-A
- 11.84 Aircraft-A
- 11.85 Boats, vessels and barges-A
- 11.88 Mobile homes-A

B. Rules at Legislative Standing Committee

- 11.01 Sales and use tax return forms-A
- 11.47 Commercial photographers and photographic services-A

C. Rules Adopted in Period From July 2, 1991 to October 1, 1991 (including effective date)

- 4.05 Taxicabs-NR (10/1/91)
- 4.54 Security requirements-NR (10/1/91)
- 4.55 Ownership and name changes-NR (10/1/91)
- 9.68 Ownership and name changes-NR (10/1/91)
- 11.03 Elementary and secondary schools and related organizations-A (10/1/91)

D. Rules Withdrawn From Promulgation

- 3.11 Member of a reserve component of the armed forces serving in the Desert Shield or Desert Storm theater of operations-NR (withdrawn 9/18/91)

E. Emergency Rules Expired

- 3.11 Member of a reserve component of the armed forces serving in the Desert Shield or Desert Storm theater of operations-NR (expired 9/26/91)

□ REPORT ON LITIGATION

This portion of the Wisconsin Tax Bulletin summarizes recent significant Tax Appeals Commission and Wisconsin Court decisions. The last paragraph of each decision indicates whether the case has been appealed to a higher Court.